

SENIOR CITIZEN AND DISABLED PERSONS PROPERTY TAX EXEMPTION APPLICATION

File application with the Clark County Assessor for taxes due in _____ per RCW 84.36

1. I am applying for a senior citizen or a disabled exemption and certify the following: (Mark appropriate boxes)

- a. ☐ I currently own and occupy this property as my principal residence as of December 31st
- b. ☐ I am or will be 61 years of age or older on or before December 31st, **OR**
- ☐ I am **disabled and retired** from regular, gainful employment by reason of disability. Please attach a **current physician's statement** attesting to disability if under age 61 **OR** attach a copy of your **SSI award letter**.
- c. ☐ My spouse was previously approved for an exemption **AND** I am at least 57 years old.

2. Applicant's Birth date: _____ Date Property Purchased: _____

Co-Applicant's Birth date: _____ Date Property Occupied: _____

3. Type of Ownership: ☐ I am the owner/occupant, **OR** ☐ I have a lease for Life Estate – Attach Document

PLEASE PRINT INFORMATION

4. Claimant's Name: _____ Co-Applicant's Name: _____

Address: _____

City, State, Zip: _____ Area Code/Phone #: _____

Any exemption granted through willfully providing erroneous information shall be subject to the correct tax being assessed for the last three years, plus a 100% penalty, (RCW 84.40.130). I declare under the penalties of perjury, that all of the fore-going statements are true. This claim is subject to audit by the Department of Revenue.

Your signature must be witnessed by two (2) people **OR** by one (1) commissioned Deputy Assessor.

Claimant's Signature _____ Date Signed _____ Witness Signature _____ Date Signed _____

Deputy Assessor _____ Date Signed _____ Witness Signature _____ Date Signed _____

5. VERIFICATION OF _____ INCOME (INCLUDING ALL IRS SCHEDULES) MUST BE ATTACHED.
INCLUDE ALL GROSS INCOME OF CLAIMANT, SPOUSE AND/OR CO-TENANT: (MAXIMUM \$35,000)

FOR DEPARTMENT OF ASSESSMENT USE ONLY

Total Social Security	\$ _____	Trust, Royalty, Partnership, Estate	\$ _____
Wages	\$ _____	Public Assistance Payments	\$ _____
Retirement Income	\$ _____	Alimony Received	\$ _____
Pension Income	\$ _____	Railroad Retirement Income	\$ _____
Annuities or IRA Disbursements	\$ _____	Gambling Winnings	\$ _____
Taxable & NON-Taxable Interest & Dividends	\$ _____	Total Capital Gains	\$ _____
Taxable and NON-Taxable Bonds	\$ _____	(Capital Losses are NOT deductible)	
Business Income before Depreciation	\$ _____	LISTED BELOW ARE THE ONLY ALLOWABLE DEDUCTIONS FOR THIS APPLICATION -- You will need to provide documentation for all expenses.	
Rental Income before Depreciation	\$ _____	** Nursing Home Expenses	\$ _____
Unemployment Payments	\$ _____	** In-Home Care Expenses	\$ _____
Income received from another Country	\$ _____	** Non-Reimbursed Prescriptions	\$ _____
Income earned from a CO-TENANT	\$ _____	TOTAL INCOME FOR _____	\$ _____
Misc. Income \$ _____			

Circle Exemption and Level: 2 4 5

Assessment For _____ Taxes _____

New ☐ Reinstated ☐ Update ☐ Transfer ☐ _____ Prorate Date _____

Tax Return YES NO
 Circle if Application Approved YES NO
 Circle if _____ split was done? YES NO

INSTRUCTIONS FOR INCOME LIMIT 35,000

If you think you may qualify for any of the three (3) years, please call our office for the additional applications. You must supply applications with appropriate documentation attached for each year you wish to be considered for a reduction. The assessed valuation of the residence, for taxation purposes, is frozen at the level of the first year you can qualify for the exemption.

NUMBERS LISTED BELOW CORRESPOND TO THE NUMBERS ON THE FRONT OF THIS FORM.

1. Mark boxes that apply to you. If you are disabled and under 61 years of age, you must supply this office with a current, physician signed disability form noting the year the disability occurred, the type of disability and whether the disability is temporary or permanent. For copies of the disability forms call 360-397-2391. **Or**, you may provide the copy of your SSI Award Letter.
2. Fill in your birth date, spouse's birth date and/or co-tenant's birth date and the date you purchased and occupied your residence.
3. Type of ownership: Check the box that pertains to you. If you have a life estate or a lease for life, you must attach a copy of that portion of the deed, lease or trust that shows the type of ownership.
4. Name/Address/Signature: Enter your full name, address, phone number and spouse's and/or co-tenant's name.
Claimant, please sign this claim form in front of two witnesses, or you may sign it at the Department of Assessment. If someone other than the claimant is signing this document, please attach proof of authority such as Power of Attorney.
5. **Income and Expense: Documents verifying your income/deductions must be attached.** If you do not attach income/deductions documentation, your claim will be returned to you requesting additional information. You must report to us all income sources – Taxable and Non-Taxable. Please provide documentation of the following information to verify income: Complete copies of the IRS Returns with all schedules attached, retirement income statements, bond statements, annuity disbursement statements, social security statements, monies contributed or paid to you by others residing with you, unemployment compensation, public assistance, disability payments, alimony, VA benefits, investments, capital gains (for the purpose of this program, the deductions of capital losses are not allowable), trust or royalty disbursements, IRA disbursements, partnership disbursements, and business and rental income (for the purpose of this program, depreciation deductions are not allowable).

Please include a copy of photo identification – valid driver's license, valid identification card, Voters Registration.

DEDUCTIONS

Non-reimbursed prescription drug expenses, including non-reimbursed medication expense for the claimant, claimant's spouse and/or co-tenant's may be deducted from gross income. **Non-reimbursed in-home care** for the claimant, claimant's spouse and/or co-tenant may be deducted. Items such as oxygen, Meals on Wheels, special needs furniture, attendant care and light housekeeping may be deducted from gross income. It is not a requirement that in-home care providers be specially licensed. **Non-reimbursed nursing home** expenses may be deducted. Also, applicants may deduct non-reimbursed costs associated with treatment or care received in a boarding home or adult family home and the cost of insurance premiums for Medicare under Title XVIII of the Social Security Act. Only insurance premiums for Medicare may be deducted. Other insurance premiums are not deductible. **Proof must be provided for all claimed expenses in order to receive the deduction, such as printouts from your pharmacy, nursing home, boarding home, in-home provider or Social Security 1099 form to show Medicare deduction.**

****PLEASE NOTE:** Resident facilities providing assisted living and adult care do not meet the nursing home requirement as set forth in RCW 84.36.

A **co-tenant** is a person who resides with the claimant **AND** has ownership interest in the residence. Co-tenant income information must be provided if they reside with you.

PETITION FOR PROPERTY TAX REFUND FORM:

Once you have completed sections 1, 2, 3, 4 (not 4a) and 5 of the application, please continue to the **Petition for Property Tax Refund form** and **complete the box titled Statement by Taxpayer only** to prevent delay in case of a refund.

CLARK COUNTY DEPARTMENT OF ASSESSMENT & GIS
1300 FRANKLIN ST, 2ND FLOOR
P.O. BOX 5000, VANCOUVER, WA 98666-5000
360-397-2391